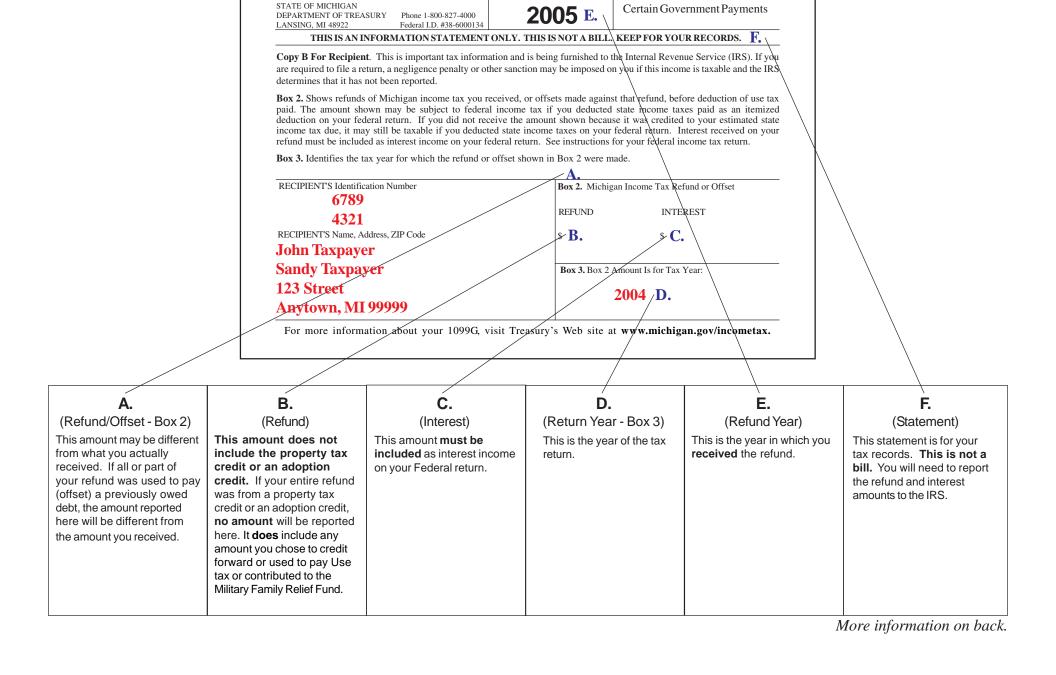
Sample of Form 1099-G

CALENDAR YEAR

Substitute Form 1099-G

PAYER'S Name, Address and Federal Identification Number



Explanation of Form 1099-G

General Information

This statement contains important information for your tax records and is also furnished to the Internal Revenue Service. This is not a bill. This statement is issued annually by the Michigan Department of Treasury. The information contained on this form represents the tax year as shown in box 3.

A. (Michigan Income Tax Refund or Offset - box 2)

Refund \$ Amount

Shows the Michigan income tax refund you received or the amount that may have been used to pay (offset) a previously owed debt.

Interest \$ Amount

Shows the amount of interest paid by the Department of Treasury based on the date a refund was issued.

B. (Refund - in box 2)

Explanation of Refund amount shown:

The refund amount shown on your 1099G may be different from the refund amount you actually received from the Michigan Department of Treasury. The refund amount shown on your 1099G does **NOT** include your property tax credit or adoption credit, if you received one.

The refund amount **DOES INCLUDE**:

- Any amount you chose to credit forward
- Any amount you paid for Use tax
- Any amount you contributed to the Military Family Relief Fund
- Any amount deducted from your refund to pay a previously owed debt.

Explanation if no refund amount is shown:

It is possible to have an amount in the interest box and not the refund box. If your entire refund was from a property tax credit or an adoption credit, there will be no amount shown in box 2.

C. (Interest - in box 2)

Explanation of Interest amount shown:

The amount shown in this box reflects the amount of interest paid on a refund by the Department of Treasury. It is possible to have an amount in the interest box and not in the refund box. This may be true if your entire refund was from a property tax credit or an adoption credit.

Explanation if no interest amount is shown:

It is possible that no interest amount is shown. This may occur if your refund was:

- 1. Issued prior to June 1st for the current tax return year, or
- 2. Issued 45 days or less after we received the return.

Interest is added to the refund beginning 45 days after the claim is filed, or 45 days after the due date established by law for filing the return, whichever is later.

D. (Return Year - in box 3)

This is the year of the tax return.

E. (Refund Year)

This is the year in which you received the refund.

F. (Statement)

This statement is for your tax records. This is not a tax bill. You may need to report refund and interest amounts to the IRS.